



Georgia Department of Revenue

Lumpkin County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/09/2014.

LOCAL TAX OFFICIALS

Tax Commissioner

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Chairman of the Board of Tax Assessors

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(706)864-2433
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PROPERTY TAX RETURNS Property tax returns must be filed with the Lumpkin County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

HOMESTEAD EXEMPTIONS This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

Homestead exemptions can be filed all year long, but the deadline for filing an application for the current tax year is April 1.

Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

The following local homestead exemptions are offered in this county:

The Local County Exemptions supersede the state exemption amount when the local exemption is greater than the state exemption. Lumpkin county has such exemptions:

Homeowners 62 years of age or older, as of January 1 of the taxable year, provided the taxable income of the applicant and spouse does not exceed \$20,000, are entitled to an exemption of \$30,000 off the assessed value for school taxes.

School Tax Exemption:

Persons 65 years of age or older, or permanently disabled as shown by required documents can receive an exemption of up to \$120,000 off the value of their property for school tax purposes. This would include the primary residence and not more than 5 contiguous acres of land immediately surrounding such residence. The value of that property in excess of such exempted amount shall remain subject to taxation. Application is made with the Board of Tax Assessors.

Application for County and/ or City Tax Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and who are 65 years of age or older/ or permanently disabled as shown by required documents can receive an exemption of \$60,000 off the assessed value of the homestead property. This would include the primary residence and not more than 5 contiguous acres of land immediately surrounding such residence. The value of that property in excess of such exempted amount shall remain subject to taxation. Application is made with the Board of Tax Assessors.

The Standard Homestead Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 which is deducted from the 40% assessed value of the homestead property. The exemption applies to the maintenance and operation portion of the mill rate levy of the county and the county school system and the State mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

Surviving Spouse Homestead Exemption — An unmarried surviving spouse may continue to receive the homestead exemption at the base value established for the deceased spouse, upon application and qualification. *This exemption only applies to those counties that passed a local base year floating exemption.*

The Standard Elderly School Tax Homestead

Exemption is an increased homestead exemption for homeowners 62 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption applies to school tax including taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property.

The Standard Elderly General Homestead Exemption is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is in an amount up to \$4,000 deducted from the 40% assessed value of the homestead property, applies to county taxes, school taxes, and the state tax and it does apply to taxes levied to retire bonded indebtedness.

Homestead Exemption for Senior Citizens is in an amount equal to the actual levy for state ad valorem tax purposes on the residence and no more than 10 contiguous acres of land. This exemption is in addition to any other homestead to which the applicant qualifies.

The Disabled Veterans Homestead Exemption is available to certain disabled veterans in an amount up to \$*60,000 plus deducted from the 40% assessed value of the homestead property. This exemption applies to all ad valorem tax levies; however, it is restricted to certain types of very serious disabilities (that are service-connected disabilities) and proof of disability, either from the Veterans Administration or from a private physician in certain circumstances.

A similar exemption in the same amount is now available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in any war or armed conflict engaged in by the United States. The surviving spouse must furnish appropriate documentation that spousal benefits are received as a result of the death of the armed forces member.

Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse, which provides an exemption for the full value of the homestead with respect to all ad valorem taxes for the unmarried surviving spouse of a peace officer or firefighter who was killed in the line of duty.

Tax Exemption for Farm Equipment is expanded to include tax exemption for agricultural products and equipment to include certain additional farm equipment held under a lease purchase agreement.

The Floating or Varying Homestead Exemption is an exemption which is available to homeowners 62 or older with gross household incomes of \$30,000 or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased. However, since the exemption replaces any other state and county exemption already in place for the property, taxpayers should be very careful in making application since in many instances the granting of this exemption will initially at least increase the amount of taxes levied on the property.

***60,000 Plus an Additional Sum** - The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs.

FREEPORT LEVEL ONE EXEMPTIONS Lumpkin County voters have elected to exempt the following types of commercial and industrial inventory:

- Raw materials and goods in process of manufacture - 100% exemption
- Finished goods produced in Georgia within the last 12 months - 100% exemption
- Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The City of Dahlonega has also elected to exempt 100% of all qualified Level 1 freeport inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by November 15 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline.

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

MOTOR VEHICLE REGISTRATION Lumpkin County is on the 12-month staggered registration system. Vehicle tags are sold in The Tax Commissioner's Office.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and

titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the “birthday tax.” The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Lumpkin County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Lumpkin County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk can be contacted at:

99 Courthouse Hill, Suite D
Dahlonega, Ga. 30533
(706)864-3736

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

OTHER INFORMATION

Local Ordinances Lumpkin County has a 2% Local Option Sales Tax--1% for the county and 1% for the school.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property.

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